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## TAX PREPARATION CONSENT AND ADVISORY ENGAGEMENT LETTER

### 1) Purpose of this Engagement

This letter confirms and documents the terms under which **The Tax Office, Inc** ("we," "us," "our") will provide professional services to **you** ("you," "client") for the period described below. Our services are limited to those specifically described in this letter.

### 2) Scope of Services

We will perform the following services (check/initial the applicable items):

#### Tax Return Preparation (select all that apply):

- All income tax returns for tax year 2025
- Estimated tax calculations / vouchers for: current year and / or next year
- Extensions (if requested and if you provide information timely)

#### Tax Planning / Advisory (if selected):

- Tax planning consultation(s)
- Responding to IRS/state notices you provide (limited assistance unless expanded by separate engagement)

#### Not Included Unless Specifically Stated in Writing:

Unless added by written amendment, **we are not engaged** to provide:

- Audit, review, or compilation services; internal controls; forensic services
- Payroll processing or sales tax filings
- Bookkeeping or full accounting services
- Legal services or legal opinions
- Valuations or appraisals
- Investment advisory services
- Ongoing monitoring of tax law changes as they affect you after return(s) are filed
- Representation in examinations/audits/appeals (requires a separate written engagement)

### 3) Client Responsibilities (Required)

To prepare accurate returns and provide advice, **you agree** to:

1. Provide complete and accurate information, including all income documents (W-2, 1099s, K-1s, brokerage statements, crypto reports, etc.) and deductible expense support.
2. Maintain adequate records and documentation to substantiate items on your return(s).
3. Review the completed return(s) carefully before signing and filing, and notify us immediately of questions or concerns.
4. Provide information by our deadlines. Late delivery may require an extension or may prevent timely filing.
5. Inform us of any letters/notices from taxing authorities promptly (preferably within **5 business days** of receipt).

You understand that **tax authorities may impose penalties and interest** for late filing/payment or for understatements, and those are your responsibility unless caused by our proven negligence as determined under applicable law.

### 4) Our Responsibilities and Standard of Care

We will prepare your return(s) based on information you provide and applicable tax law in effect at the time of preparation. We will exercise professional judgment and due care consistent with professional standards for tax preparation.

### 5) Reliance on Information / No Audit

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Checking your bottom line.

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Our work is **not an audit**. We will not verify, audit, or independently confirm the information you provide, although we may ask clarifying questions if something appears inconsistent, incomplete, or unreasonable. You are responsible for the accuracy and completeness of all information provided.

## **6) Tax Positions, Disclosures, and Penalty Risk**

Tax law is complex and subject to interpretation. Certain positions may involve judgment or uncertainty. If we believe a position has meaningful risk, we may recommend disclosure, additional documentation, or an alternative approach. You are responsible for final decisions on positions taken and for any resulting outcomes.

## **7) Filing, E-File, and Deadlines**

- You are responsible for timely payment of any taxes due.
- We will e-file where available once you authorize filing and we have received all required signatures/approvals.
- If you provide information close to a deadline, we may recommend filing an extension. An extension extends the time to file—not the time to pay.

## **8) Fees, Billing, and Payment Terms**

Our fees are based on the complexity of your return(s), forms required, time, and level of professional judgment involved. **Invoices are due upon receipt** unless otherwise stated. Past-due balances may pause work and may incur reasonable collection costs as permitted by law.

## **9) Third-Party Software, Client Portal, and Electronic Communication Consent to Disclose (IRC §7216 / Treas. Reg. §301.7216-3)**

We use third-party systems to prepare returns and securely exchange documents, including:

- Thomson Reuters Tax Preparation and Tax Planning Software** (tax software used to prepare, plan, and e-file your tax information)
- ATOM – Secure Client Office Management Software & Secure Client Portal**

By signing this engagement, you authorize us to use these systems for providing services to you and acknowledge:

- No system is risk-free; electronic transmission/storage carries inherent risks.
- We take reasonable measures to secure data, but we cannot guarantee absolute security against unauthorized access, cyber events, or service interruptions.
- You agree to use secure methods (e.g., ATOM portal) rather than unencrypted email for sensitive documents when possible.

## **10) Record Retention**

We will retain copies of your final tax returns and certain workpapers for our standard retention period (generally **at least 3 years**, unless law or policy requires longer). You are responsible for maintaining your original records and supporting documentation. Upon request, we may provide copies subject to administrative fees.

## **11) Limitation of Services and Limitation of Liability**

To the fullest extent permitted by law:

- Our services are limited to those described in this letter. We are not responsible for services not expressly included.
- We are not responsible for penalties, interest, or tax outcomes resulting from incomplete, inaccurate, or late information provided by you, or from events outside our control.
- Any claim arising from this engagement shall be limited to direct damages only, and **we will not be liable for consequential, incidental, special, punitive, or indirect damages** (including lost profits, lost opportunities, or reputational harm), even if advised of the possibility.

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Nothing in this agreement waives rights that cannot be waived under applicable law.

**12) Indemnification (Client-Provided Information)**

To the extent permitted by law, you agree to indemnify and hold us harmless from third-party claims, penalties, or liabilities arising from misinformation, withheld information, or misrepresentations you provide (except to the extent caused by our proven negligence or willful misconduct).

**13) Dispute Resolution / Venue**

If a dispute arises, the parties agree to first attempt in good faith to resolve it informally. If not resolved, disputes shall be handled in: **Maricopa County, Arizona**

**14) Termination**

Either party may terminate this engagement at any time by written notice. You are responsible for fees for work performed through the termination date. If termination occurs near a filing deadline, you acknowledge you are responsible for meeting filing requirements and deadlines.

**15) Entire Agreement / Changes**

This letter constitutes the entire agreement for the services described. Any changes must be in writing and signed (email confirmation is acceptable if clearly documented).

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**Client Acceptance**

By signing below, you confirm that you have read, understand, and agree to the terms of this Engagement Letter, including the scope limitations, client responsibilities, electronic communication provisions, and limitation of liability language.

**Taxpayer / Primary Client**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

**Spouse (if applicable)**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

**Business Authorized Signer (if applicable)**

Entity Name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_

Printed Name: \_\_\_\_\_

**The Tax Office, Inc Representative**

Signature: 

Printed Name/Title: Karen K Lynn

**Consent Valid Until: 12/31/2026**

If you believe your tax return information has been disclosed or used improperly without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484 or [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).

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**Checking your bottom line.**

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